

shall be its property and shall be turned over by said Clerk to his successor in office when such successor has duly qualified.

1908, ch. 310, sec. 152 (p. 1108). 1914, ch. 620, sec. 152.

**282.** Immediately after the levy is made by the Council in each year the said Clerk of Salisbury shall give notice of the making of the levy in one or more newspapers published in said City. He shall make out and mail or deliver in person to each taxpayer or his agent a bill or account of the taxes due by him, which bill or account shall contain an itemized statement of the amount of real and personal property with which he is assessed, the rate of taxation and the amount of taxes due and the date from which they will bear interest. In case the owner or his agent cannot be found, the said Clerk shall attach the aforesaid bill or account to piece of the real property, or deliver it to the servant or bailee in custody of the personal property, so assessed to him or her. He shall keep a copy of the bill or account with a memorandum thereon of the date of mailing, delivering or posting on said property, as the case may be, of such bill, and such memorandum shall be *prima facie* evidence of such mailing, delivering or posting.

*Salisbury v. Jackson*, 89 Md. 520.

1908, ch. 310, sec. 153 (p. 1109).

**283.** On and after the first day of January succeeding the levy for any year the collector may enforce the payment of any taxes due and owing by mailing or delivering to the delinquent taxpayer or his agent, or by posting on property where owner or agent can not be found, a notice giving the amount of taxes due, warning said delinquent that if said taxes are not paid within twenty days from the date of said notice he will proceed to sell the said delinquent's property for the payment of said taxes, interest and the penalty thereon. At the expiration of said time he may advertise said property or any part thereof by two successive insertions in some newspaper published in Salisbury prior to the day of sale, and by such other notice as he may deem proper, and sell said property so advertised, unless said taxes and penalties, together with the cost of advertising, not to exceed two dollars for any one piece of property, shall be paid by the owner of the property on or before the sale of same. The notice of sale shall be sufficient if it contains the time, place and terms of sale, the year or years for which the taxes are due, the name of the person to whom the property is assessed and a description of the property sufficient to identify same. It shall not be necessary for him to levy upon any land sold hereunder. In case there is no real estate he may levy upon and seize any personal property belonging to the delinquent taxpayer, and after giving at least ten days' notice of the time, place and terms of sale by notice posted at the courthouse door in Salisbury, may sell the said personal property levied upon and seized, or so much thereof as is necessary for the payment of the taxes so due and the penalties thereon and the costs of the sale. The collector shall be entitled